Naval Postgraduate School
Office of the Associate Provost and Dean of Research
Office of the Associate Provost for Academic Affairs

Sponsored Program Policy/Guidance Memo No. SPPGM-03-05

Subj: ATTESTION PROCESS FOR PRINCIPAL INVESTIGATORS/PROGRAM
       MANAGERS OF SPONSORED PROGRAM ACCOUNTS

1. Beginning in FY03, expenditures in support of a sponsored project (research, education, or service) must be certified by the Principal Investigator/Project Manager (PI/PM) at least quarterly during the life of the sponsored project account. The following certification statement appears on the Sponsored Program Expenditure Attestation Document (SPEAD) for every sponsored project account:

> **To the best of my knowledge, faculty and staff labor charged to this project are appropriate in relation to the work performed on this project. All other costs charged to this project are, to the best of my knowledge, appropriate. Where required, corrections have been or will be made through the accounting system.**

2. The quarterly attestation is recorded by signature. The certification is the responsibility of the project Principal Investigator/Program Manager. The PI/PM may not delegate the certification of the appropriateness of the expenditures.

3. The PI/PM's certification assures that all expenses charged to the sponsored account are allowable, allocable to the project, and reasonable. The certification of faculty and staff labor expenditures assures that labor charged to the account are supported by a corresponding expenditure of effort during the time period being certified. The certification also assures that other expenditures are for items or services purchased and used during the project period as specified in the proposal.

4. Each quarter during the life of a sponsored program account, the Sponsored Programs Financial Analyst (SPFA) responsible for administering the sponsored program account for the PI/PM will prepare a SPEAD and attach it to a current DORS (Department On-Line Reporting System) Report. If adjustments are pending on the project account, the SPFA will highlight those transactions on the DORS Report with an explanation and status. The SPEAD and DORS Report will be forwarded to the PI/PM. The PI/PM will review the DORS Report and if all expenses recorded are in support of the sponsored project, the PI/PM will sign the SPEAD and return it to the SPFA. If the PI/PM questions any transaction(s), the PI/PM will annotate the SPEAD with his/her concerns.   When certifying the SPEAD, the PI/PM will note that the certification does not include the transactions in question.

5. The certified quarterly SPEAD will be included in the project account file. A copy of the final SPEAD certified at account expiration will be forwarded to the Research and Sponsored Programs Office (RSPO).